



2025-26
Adopted Budget Report
Summary Pages

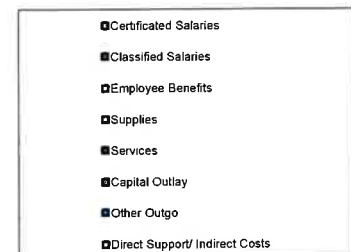
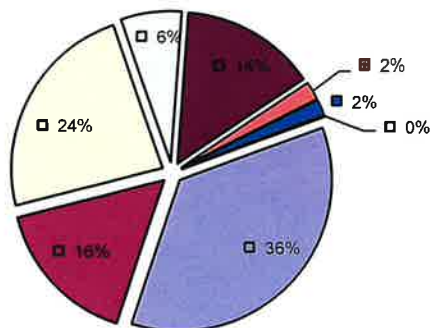
Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 01

GENERAL FUND

	Unrestricted	Restricted	Combined
Beginning Balance	\$12,987,951.98	\$8,227,214.41	\$21,215,166.39
<i>Revenues</i>			
Revenue Limit	\$35,274,431.00		\$35,274,431.00
Federal Revenue	\$0.00	\$2,835,570.00	\$2,835,570.00
State Revenue	\$579,566.00	\$7,542,205.00	\$8,121,771.00
Local Revenue	\$1,153,152.00	\$369,926.00	\$1,523,078.00
Total Revenue	\$37,007,149.00	\$10,747,701.00	\$47,754,850.00
<i>Expenditures</i>			
Certificated Salaries	\$14,018,645.00	\$3,646,987.00	\$17,665,632.00
Classified Salaries	\$4,887,369.00	\$2,993,116.00	\$7,880,485.00
Employee Benefits	\$7,762,295.00	\$3,924,520.00	\$11,686,815.00
Supplies	\$1,271,386.00	\$1,941,394.00	\$3,212,780.00
Services	\$4,234,684.00	\$2,902,972.00	\$7,137,656.00
Capital Outlay	\$400,050.00	\$569,399.00	\$969,449.00
Other Outgo	\$606,180.00	\$225,000.00	\$831,180.00
Direct Support/ Indirect Costs	(\$1,084,162.00)	\$1,012,841.00	(\$71,321.00)
Total Expenditures	\$32,096,447.00	\$17,216,229.00	\$49,312,676.00
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00	\$0.00	\$0.00
Interfund Transfer Out	(\$1,400,000.00)	\$0.00	(\$1,400,000.00)
Contributions	(\$4,454,452.00)	\$4,454,452.00	\$0.00
Total, Other Financing Sources/Uses	(\$5,854,452.00)	\$4,454,452.00	(\$1,400,000.00)
Other restatements			
Net Increase/Decrease	(\$943,750.00)	(\$2,014,076.00)	(\$2,957,826.00)
Ending fund Balance	\$12,044,201.98	\$6,213,138.41	\$18,257,340.39

General Fund Expenditures



Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 08

Student Activity Special Revenue Fund

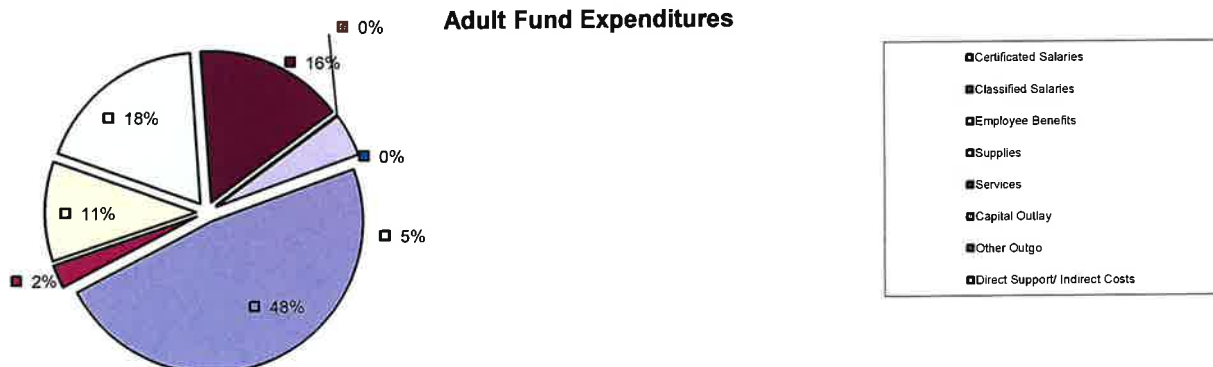
Beginning Balance		\$147,369.28
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/Audit Adjustment	\$100,000.00	
Total Revenue		\$100,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$128,000.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$128,000.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		(\$28,000.00)
Ending fund Balance		\$119,369.28

Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 11

Adult Education Fund

Beginning Balance	\$61,562.07
<i>Revenues</i>	
Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$95,359.00
Local Revenue	\$800.00
Total Revenue	\$96,159.00
<i>Expenditures</i>	
Certificated Salaries	\$45,681.00
Classified Salaries	\$2,375.00
Employee Benefits	\$10,183.00
Supplies	\$17,568.00
Services	\$15,185.00
Capital Outlay	\$0.00
Other Outgo	\$0.00
Direct Support/ Indirect Costs	\$4,367.00
Total Expenditures	\$95,359.00
<i>Other Financing Sources/ Uses</i>	
Other sources In	\$0.00
Interfund Transfer Out	\$0.00
Contributions	\$0.00
Total, Other Financing Sources/Uses	\$0.00
Net Increase/Decrease	\$800.00
Ending fund Balance	\$62,362.07



Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 12

Child Education Fund

Beginning Balance			\$312,067.65
<i>Revenues</i>			
Revenue Limit			
Federal Revenue			
State Revenue		\$432,923.00	
Local Revenue		\$17,568.00	
Total Revenue			\$450,491.00
<i>Expenditures</i>			
Certificated Salaries		\$218,370.00	
Classified Salaries		\$41,733.00	
Employee Benefits		\$132,725.00	
Supplies		\$37,400.00	
Services		\$68,563.00	
Capital Outlay		\$0.00	
Other Outgo		\$0.00	
Direct Support/ Indirect Costs		\$0.00	
Total Expenditures			\$498,791.00
<i>Other Financing Sources/ Uses</i>			
Other sources In		\$0.00	
Interfund Transfer Out		\$0.00	
Contributions		\$0.00	
Total, Other Financing Sources/Uses			\$0.00
Net Increase/Decrease			(\$48,300.00)
Ending fund Balance			\$263,767.65

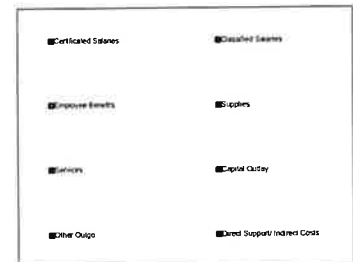
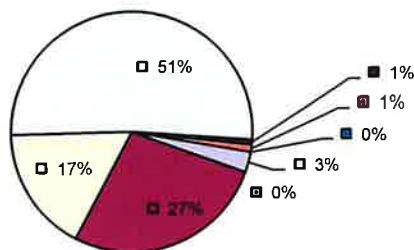
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2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 13

CAFETERIA FUND

Beginning Balance		\$1,941,545.09
Audit Adjustments		
Adjusted Beginning Balance		\$1,941,545.09
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$1,830,947.00	
State Revenue	\$523,066.00	
Local Revenue	\$55,000.00	
Total Revenue		\$2,409,013.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$673,346.00	
Employee Benefits	\$417,056.00	
Supplies	\$1,271,171.00	
Services	\$16,411.00	
Capital Outlay	\$24,702.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$66,954.00	
Total Expenditures		\$2,469,640.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer In	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		(\$60,627.00)
Ending fund Balance		\$1,880,918.09

General Fund Expenditures



Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

Fund 14

Deferred Maintenance Fund

Beginning Balance		\$313,828.00
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$2,000.00	
Total Revenue		\$2,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$100,000.00	
Services	\$300,000.00	
Capital Outlay	\$400,000.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$800,000.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$800,000.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$800,000.00
Net Increase/Decrease		\$2,000.00
Ending fund Balance		\$315,828.00

Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 17

Special Reserve Fund for Other Than Capital Outlay Projects

Beginning Balance		\$1,877.08
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$0.00	
Total Revenue		\$0.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$0.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$1,877.08

Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 25

Developer Fees Fund

Beginning Balance		\$584,765.97
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$52,000.00	
Total Revenue		\$52,000.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$6,659.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$6,659.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$45,341.00
Ending fund Balance		\$630,106.97

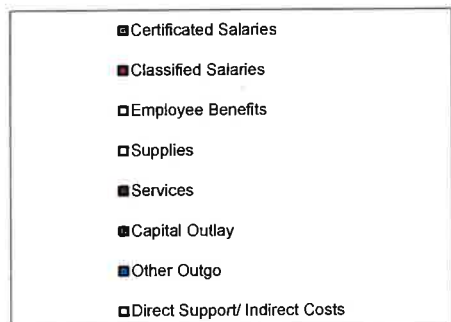
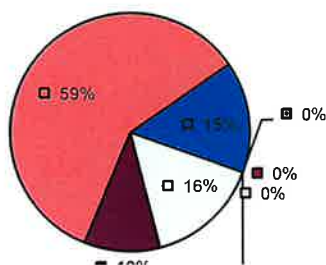
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Revenues, Expenditures and Changes in Fund Balance

Fund 40

Special Reserve Fund for Capital Outlay Projects

Beginning Balance	\$4,792,745.12
<i>Revenues</i>	
Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$125,000.00
Total Revenue	\$125,000.00
<i>Expenditures</i>	
Certificated Salaries	\$0.00
Classified Salaries	\$0.00
Employee Benefits	\$0.00
Supplies	\$300,000.00
Services	\$200,000.00
Capital Outlay	\$1,147,000.00
Other Outgo	\$292,582.00
Direct Support/ Indirect Costs	\$0.00
Total Expenditures	\$1,939,582.00
<i>Other Financing Sources/ Uses</i>	
Other sources In	\$600,000.00
Interfund Transfer Out	\$0.00
Contributions	\$0.00
Total, Other Financing Sources/Uses	\$600,000.00
Net Increase/Decrease	(\$1,214,582.00)
Ending fund Balance	\$3,578,163.12

General Fund Expenditures



Dos Palos Oro Loma Joint Unified School District
2025-26 Adopted Financial Summary
Revenues, Expenditures and Changes in Fund Balance

FUND 510

Bond Interest and Redemption Fund

Beginning Balance	\$697,705.70
<i>Revenues</i>	
Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$758,426.18
Total Revenue	\$758,426.18
<i>Expenditures</i>	
Certificated Salaries	\$0.00
Classified Salaries	\$0.00
Employee Benefits	\$0.00
Supplies	\$0.00
Services	\$0.00
Capital Outlay	\$0.00
Other Outgo	\$742,250.00
Direct Support/ Indirect Costs	\$0.00
Total Expenditures	\$742,250.00
<i>Other Financing Sources/ Uses</i>	
Other sources In	\$0.00
Interfund Transfer Out	\$0.00
Contributions	\$0.00
Total, Other Financing Sources/Uses	\$0.00
Net Increase/Decrease	\$16,176.18
Ending fund Balance	\$713,881.88

General Fund Expenditures

